

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): James Sugahara	:	Group Art Unit: 3628
Serial No.: 09/883,001	:	Examiner: Timothy M. Harbeck
Filed: June 15, 2001	:	Attorney Docket No.: 006878.110601
For: A METHOD FOR STRUCTURING A TRANSACTION	:	

AMENDMENT IN RESPONSE TO MAY 18, 2006 OFFICE ACTION

Mail Stop Amendment
Commissioner for Patents
Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS:

This Amendment is filed in reply to the Office Action issued by the U.S. Patent and Trademark Office on May 18, 2006 in connection with the above-identified patent application. The May 18, 2006 Office Action provided a period of 3 months in which to file a response, i.e., by August 18, 2006. A Petition for a three-month extension of time is being filed herewith. Accordingly, a response to the May 18, 2006 Office Action is now due by November 18, 2006 and this Amendment is being timely filed.